



**A Professional Corporation**

John N. Poulos\* • [poulos@pllawfirm.com](mailto:poulos@pllawfirm.com)  
 Joseph LoPiccolo\* • [lopiccolo@pllawfirm.com](mailto:lopiccolo@pllawfirm.com)  
 Reuben Borman\*\* • [borman@pllawfirm.com](mailto:borman@pllawfirm.com)  
 Anthony S. Almeida • [almeida@pllawfirm.com](mailto:almeida@pllawfirm.com)

\*NJ & NY Bar

\*FL

**Poulos LoPiccolo PC**  
 1305 South Roller Road  
 Ocean, NJ 07712  
 t. 800.757.2304  
 o. 732.757.0165  
 f. 732.358.0180

1460 Broadway  
 15th Floor, Suite 15003  
 New York, NY 10036  
 t. 800.757.2304  
 o. 646.931.0011  
 f. 732.358.0180

[www.pllawfirm.com](http://www.pllawfirm.com)

November 21, 2023

**VIA ECF**

Hon. Lewis A. Kaplan, U.S.D.J.  
 United States District Court  
 Southern District of New York  
 Daniel Patrick Moynihan United States Courthouse  
 500 Pearl Street, Courtroom 21B  
 New York, New York 10007-1312

**Re: In re Customs and Tax Administration of the Kingdom of Denmark (SKAT) Tax Refund Litigation  
 Master Docket No.: 1:18-md-02865-LAK-RWL<sup>1</sup>**

Dear Judge Kaplan:

My law firm represents individual Defendant, Matthew Tucci, and his associated pension plans in the below footnoted twenty-seven (27) individual actions within this MDL (collectively the “Tucci Defendants”). On today’s date, my law firm will be filing a motion to withdraw as counsel for the Tucci Defendants in all of these actions. In support of this motion, we will be filing the Declaration of Joseph LoPiccolo, which contains sensitive recitations of communications between myself and Mr. Tucci that are protected from disclosure by the attorney-client privilege and/or attorney work-product doctrine.

Accordingly, I write to Your Honor at this time respectfully requesting the Court issue an Order permitting my law firm to file the Declaration of Joseph LoPiccolo under

<sup>1</sup> This letter applies to the following actions: 1:18-cv-10028, 1:18-cv-10030, 1:18-cv-10031, 1:18-cv-10032, 1:18-cv-10035, 1:18-cv-10036, 1:18-cv-10039, 1:18-cv-10049, 1:18-cv-10060, 1:18-cv-10061, 1:18-cv-10062, 1:18-cv-10063, 1:18-cv-10064, 1:18-cv-10065, 1:18-cv-10066, 1:18-cv-10069, 1:18-cv-10070, 1:18-cv-10071, 1:18-cv-10073, 1:18-cv-10074, 1:18-cv-10076, 1:18-cv-10077, 1:18-cv-10080, 1:18-cv-10082, 1:18-cv-10083, 1:18-cv-10086 and 1:18-cv-10096.

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seal. “[D]ocuments in support of motions to withdraw as counsel are routinely filed under seal where necessary to preserve the confidentiality of the attorney-client relationship between a party and its counsel, and ... this method is viewed favorably by the courts.” *Thekkek v. LaserSculpt, Inc.*, No. 11 Civ. 4426 (HB) (JLC), 2012 WL 225924, at \*3 (S.D.N.Y. Jan. 23, 2012) (quoting *Team Obsolete Ltd. v. A.H.R.M.A. Ltd.*, 464 F. Supp. 2d 164, 165 (E.D.N.Y. 2006)); *Karimian v. Time Equities, Inc.*, No. 10 Civ. 3773(AKH)(JCF), 2011 WL 1900092, at \*7 (S.D.N.Y. May 11, 2011) (same); *Delgado v. Donald J. Trump for President, Inc.*, 19-CV-11764 (AT) (KHP), 2023 WL 2975155, at \*1 n.1 (“Documents concerning motions to withdraw as counsel are ‘routinely’ filed under seal or *in camera* to preserve the confidentiality of the attorney-client relationship between a party and its counsel.”).

Based upon the foregoing, the law firm of Poulos LoPiccolo PC respectfully requests that Your Honor permit us to file the Declaration of Joseph LoPiccolo in support of the motion to withdraw under seal.

I thank Your Honor for your time and thoughtful consideration of this submission. I will make myself available if the Court requests further information.

Respectfully submitted,

*s/ Joseph LoPiccolo*

JOSEPH LOPICCOLO

JLP/asa  
c. All Counsel of Record Via ECF